FOR MYSORE STATE

(195) Department

Rt SERIES.

G.O. NO. 6

Dated 14-2-1957

[Despatch Abstract.]

Annual Report - 1956-57 - EC

Education Dept

Recorded

L.F. NO 101 10 Dated 30/1/57

Office of the Examiner
of Local Fund Accounts
Mount Road MADRAS. 2.

Sub:Audit Report - Elementary Education Fund account - Mangalore Municipality - 1949-50 - South Kanara Dt.

Forwarded to the Secretary to Government, Education Department with copies of the Commissioner's replies and the resolution of the Municipal Council.

V V Nair

Asst. Examiner of L.F. Accts.

To
The Secretary to Government,
Education Department,

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE MANGALORE MUNICIPAL COUNCIL, SOUTH KANARA DISTRICT FOR THE YEAR 1949-50.

NAME OF AUDITOR: Mr.C.W.Andrews, District Inspector of Local Fund Accts.

TIME TAKEN FOR AUDIT: From 10-7-50 to 14-8-50.

REPLY.

e office of Executive authority was held by Sri H.Sanjiva Talawar from 1-4-49 to 31-3-50.

2. The receipt and payment during the year are shown in the annual account appended together with the opening and closing balance. The opening balance in the cash book is in agreement with the closing balance of the previous year. A single cash book was maintained for both the general and Elementary education funds during the year. The closing balance in the cash book agrees with the consolidated closing balance of various funds as per abstract attached to the account for March 1950 and is in agreement with the balance in the treasury and bank pass books after allowing for outstanding cheques and unremitted revenue on hand at the close of the year.

ASSISTANT SECRETARY
31 JAN 1951
3863
EDUCATION DEPARTMENT

3. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in the annual objection statement which should be treated as part of this report.

4. PENDING OBJECTIONS OF THE PREVIOUS AUDIT REPORT.

a) One objection of over two years was pending settlement at the close of audit. Early steps should be taken to settle this.

b) PARA 5(b) OF AUDIT REPORT 1947-48 & PARA 4 OF THE AUDIT REPORT FOR 1948-49.

Leave salary and dearness allowances remained to be recovered from District Board in many cases. Early action may be taken.

5. TAX EDUCATION , ALLOCATION, IRREGULARITY AND SHORT CREDIT.

Education tax is levied on property

1. Buildings and lands occupied by and appurtenant to buildings. 1% of annual value per half year or 2% of property tax

2. Lands used exclusively for agricultural purpo 10% of Government assot. per half year or 20% of property tax.

3. Lands other than those occupied by or appur to buildings or not used exclusively for agricultural purposes.

The allocation of the taxes into tax for general purposes, the water, drainage, lighting, Education etc. taxes should be in proportion to the rates at which the various taxes are levied. The allocation to Education tax was made at the flat rate of 20% property tax. Particulars of tax collected under different kinds of property were not available. As Education tax is levied at different rates on different kinds of property, tax collected under each kind of property should be ascertained and allocation correctly made and short credit to Elementary Education fund and good and equivalent contribution claimed.

6. A separate demand and arrear demand register may be maintained for tax on agricultural lands.

7. CONTRIBUTION FROM GENERAL FUND.

While passing order on the revised budget estimate for 1949-50 the Government in para 2(iii) GR of G.O.Ms.No.1004 Education dated 27-3-50 ordered that the contribution from general account ordinary should be limited to Rs.37500/-. But Rs.40000/- were contributed from general accounts for ordinary expenditure.

b) Against the contribution of Rs.02012/- from general account ordinary towards Capital Expenditure provided in G.O.Ms.No.2217 (Edn).

Dated 14-7-49 passing orders on the budget estimate for 1949-50 and against the capital expenditure of Rs.928/~~ex~~ 9291/- Rs.20000/- were contributed.

8. TOOLS AND PLANT NOT VERIFIED ETC.

The annual verification of tools and plant of the following 13 schools do not seem to have been conducted till the close of audit.

1. Central Ward Boys schools.
2. M.H.E.Boys school.
3. Bockkapatnam Boys School.
4. Bolar Boys School.
5. Bockkapatnam Hindustan Boys school.
6. Attavar Boys
7. Mangalwalye Boys
8. Mannagudda Boys.
9. R Pentlandpet boys.
0. Bolar Hindustani Boys
1. Kandathpalli Boys
12. Maharada Girls
3. Jippinanagari

(x) Papers regarding discripancies between book and actual balances noticed in the following schools and final action taken were not made available for audit.

1) Basti garden (2) Bejai girls.
3) Pedava Girls. (4) Attavar Girls.
5) Car St.Girls. (6) Kadiri Girls.

9. The result of audit may be considered satisfactory.

10. The gross receipts and charges of the year were Rs.186488-4-8 and Rs.162545-1-5 respectively.

OFFICE OF THE MUNICIPAL COUNCIL
7 SEP 1950
MANGALORE

Forwarded to the Executive Authority Mangalore Municipal council in duplicate with the request that the report may kindly be returned within 2 months to the District Inspector of Local Fund Accounts, South Kanara with reply in triplicate duly approved by the Municipal Council for submission to Government.

Duplicate copy of the final statement of audit of the Elementary Education Fund Accounts of Mangalore Municipal council (for the year ended 31st March 1939) is forwarded to the Secretary to Government, Education Department with reference to Rule 52(d) of Schedule IV of the Madras District Municipalities Act, 1920. The original was forwarded to the Executive Authority Mangalore Municipal Council in L.F.No..... dated .....

M Krishnamma

DISTRICT'S OFFICE, Fort Road,
Madras-2.

C.12/D

Annual Account of receipts and charges of the Elementary Education Fund Account of the Mangalore Municipality for the year 1949-50.

Head of Account.	Actuals for the year 1949_50.	Final budget appropriation.
RECEIPTS - ORDINARY:-		
Opening balance	5225-15--5	5220.
1. Education tax- Gross collections	60021--7--8	61580.
Deduct collection charges		
Net		
2. Fines and penalties under the Elementary Education Act.		
3. Income from investments, etc.		
4. School fees.		
5. Contributions.		
6. Other receipts.	658-13--0	400.
7. Government gran		
(i) Under Sec 37 of El.Edn.Act.	49177-11--0	49178.
(ii) Under proviso to Sec.37 -do-	16738--0--0	16740.
8. Contribution from the Gl.Acct.		
(a) For payment of temp. allwance of Rs.4/- ..	40000--0--0	37300
(b) For other purposes.		
9. Investments realized.		
10. Advance recovered.	111-11--0	
Deduct refunds.		
Deduct amount transferred to Capital.		
Total	166484--4--8	164998.
Add amount relating to endowments shown under H. Endts. Acctt.		
Grand Total	166484--4--8	164998.
CAPITAL		
1. Govt. Grants.		4000
2. Contributions.		
3. Loans.		
4. Contribution from Gl. Account.Ordy.	20000--0--0	55000.
5. Investments realised		
6. Add amount transferred from Ordy.		
	20000--0--0	9000.
Add amount relating to endowments shown under H.Endt.Acct.		
Grand total	20000--0--0	69000.
Total receipts Ordinary and Capital	186484--4--8	233998.
Grand total including opening balance.	191710--4--1	239218.

1. Staff -		
Salaries and allowance - Masters' pay	72626--13--0	72990.
D.A.	37696--1--0	38600.
H.R.A.	7278--4--0	7570.
Clerks & servants - pay.	594--4--0	990.
D.A.	641--15-0	760.
Contribution to Provident Fund	6659--9--0	5660.
Bonus Fund	155--0--0	230.
Travelling allowance		
Collection charges	2195--0--0	2460.
2. Contingencies and equipment-		
Contingencies- House rent	3719--13-0	3720.
Other items - Pay	3773--0--5	4170.
D.A.	3354--6--0	3370.
Equipment-		
Furniture and apparatus	875--0--0	1400.
Library books and maps.	233-13--0	240.
Other items		100.
3. Prizes and scholarships		
4. Repairs to buildings	3451--3--0	3460
5. Interest on and repayment of debt		
6. Investments made		
7. Advance recoverable		
	143254--1--5	146720.
Add amount relating to endowments shown under H. Endowments Acctt.		
Grand toal	143254--1--5	146720.
CAPITAL		
1. Lands and Buildings		
2. Equipment-		
(i) Furniture & Apparatus	7634-13--0	28910.
(ii) Library books and maps.	1656--3--0	2000.
(iii) Investments made		
(iv) Other items.		
Total	9291--0--0	30910.
Add amount relating to endowments shown under H. Endowments Acctt.		
Grand total	9291--0--0	30910.
Total Ordinary and Capital	152545--1--5	177630.
Closing balance	39165--2--8	61588.
Grand total including closing balance	191710--4--1	239218.

REPLIES TO ADUTI REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE MANGALORE MUNICIPAL COUNCIL FOR THE YEAR 1949-1950.

4 (a) & (b): The matter is still under correspondence with the District Board, South Kanara. Early steps will be taken in the matter. Vide File B2.16488.49.

Action is being taken to work out the figures at different rates of taxes and to allocate the Education tax correctly. Short credit to elementary education fund will be made good and equivalent contribution claimed immediately after the allocation is over.

Separate demand and arrear demand register will be maintained for the year 1950-51 onwards as ordered in Government Memorandum No.29386/50 -1 D Education dated the 30th Sept.1950.

The contribution of Rs.40,000 was made from General account ordinary for ordinary expenditu under Elementary Education, before the orders were passed by the Government on the budget proposal as there was no sufficient amount to meet the ordinary expenditure.

The actual amount required for capital works under elementary education account was transferred from General Account.

The verification of all the tools and plant registers are since completed.

Action regarding discrepancies is being taken separately.

Replies to old objections are sent separately

Extract from the Proceedings of the Mangalore Municipal council, dated the 25th November 1950.

Resolution No.1057. B1/18669/50. Audit report on the Elementary Education Fund account of the Mangalore Municipal council for the year 1949-50 with draft replies.

Draft replies approved.

sd. L.C.xxx
Chairman, M.C.

30th Novr.50.

compd:-
h/30-11-50

Education Department (D)

Sub: AUDIT REPORT - 1949-50 - Elementary Education Fund - Municipal Council, Mangalore - Recorded ~~with remarks.~~

Read: From the Municipal Commissioner, Mangalore
~~Ref~~ No. nil Dated 11-11-1950

From the Examiner of Local Fund Accounts, L.F.
No. 10190 Dated 30-1-1957

ORDER Rt ~~Mis. No.~~ 65 EDUCATION, DATED

Recorded

To the Municipal Commissioner, Mangalore
(through the C.M.C.)
To the D.P.I. (with a copy of the Audit Report) — Kept
To the Examiner of L.F. Accounts